

State/Tribal Agreement Use Tax Annual Return

Issued under authority of P.A. 616 of 2002. Filing is voluntary.

Read instructions before completing this form. Please type or print clearly in blue or black ink. **File this return by February 28.**

| | | | | |
|--|-------|----------|---|--|
| Business Name | | | Account Number | |
| Purchaser Address (No., Street, P.O. Box or Rural Route) | | | Return Year | |
| City or Town | State | Zip Code | Tribal Affiliation of Business. Enter 2-Digit Tribal Code (see instructions, pg. 2) | |

1. Gross Sales and Rentals ▶ 1. .00**ALLOWABLE DEDUCTIONS**

| | | |
|--|-----|--------------------------|
| 2. Sales made to the Tribe, Residential Tribal Members, or tribal entities | 2. | <input type="text"/> .00 |
| 3. Resale | 3. | <input type="text"/> .00 |
| 4. Industrial processing or agricultural producing | 4. | <input type="text"/> .00 |
| 5. Interstate commerce | 5. | <input type="text"/> .00 |
| 6. Exempt services | 6. | <input type="text"/> .00 |
| 7. Sales tax on which tax was paid to Secretary of State | 7. | <input type="text"/> .00 |
| 8. Food for human/home consumption | 8. | <input type="text"/> .00 |
| 9. Bad debts | 9. | <input type="text"/> .00 |
| 10. Michigan motor fuel or diesel fuel tax | 10. | <input type="text"/> .00 |
| 11. Other. Identify: | 11. | <input type="text"/> .00 |
| 12. Tax included in gross sales (line 1) | 12. | <input type="text"/> .00 |

SUMMARY

| | | |
|--|-------|--------------------------|
| 13. Total allowable deductions. Add lines 2 through 12 | ▶ 13. | <input type="text"/> .00 |
| 14. Taxable balance. Subtract line 13 from line 1 | ▶ 14. | <input type="text"/> .00 |
| 15. Gross tax due. Multiply line 14 by 6% (.06) | ▶ 15. | <input type="text"/> .00 |
| 16. Tax collected in excess of line 15 | ▶ 16. | <input type="text"/> .00 |
| 17. Total tax due. Add lines 15 and 16 | 17. | <input type="text"/> .00 |
| 18. Total tax payments made and applied to return year | ▶ 18. | <input type="text"/> .00 |

REFUND OR TAX DUE

| | | |
|--|-------|--------------------------|
| 19. Refund. If line 18 is greater than line 17, subtract line 17 from line 18 and enter overpayment | ▶ 19. | <input type="text"/> .00 |
| 20. Tax Due. If line 18 is less than line 17, subtract line 18 from line 17 and enter balance due | ▶ 20. | <input type="text"/> .00 |
| 21. If filing return late, enter penalty and/or interest (See instructions on page 2.) | ▶ 21. | <input type="text"/> .00 |
| 22. Payment Due. Add lines 20 and 21. (Send check for this amount payable to the "State of Michigan.") | ▶ 22. | <input type="text"/> .00 |

PAY

Office Use Only

TAXPAYER/PREPARER DECLARATION

| | | | |
|--|--|--|--|
| <i>I declare, under penalty of perjury, that this return is true and complete to the best of my knowledge.</i> | | <i>I declare, under penalty of perjury, that this return is true and complete to the best of my knowledge.</i> | |
| I authorize Treasury to discuss my return with my preparer. <input type="checkbox"/> Yes <input type="checkbox"/> No | | Preparer's Signature, Address and Phone and ID Number | |
| Taxpayer's Signature | | | |
| Taxpayer's Name Printed or Typed Date | | | |
| Taxpayer's Title | | | |

Form 4018 Instructions

State/Tribal Agreement Use Tax Annual Return

GENERAL INFORMATION

Annual returns are required for all accounts registered to collect sales or use tax in the State of Michigan. The annual return is due in addition to the quarterly returns filed during the tax year. **Do not use this annual return in place of your quarterly returns.** Accounts that have been active for only part of the year are still required to file an annual return.

LINE-BY-LINE INSTRUCTIONS FOR COMPLETING THE ANNUAL RETURN

Lines not listed are explained on the return.

For accurate posting of returns, please complete all account information requested (Account Number, Return Period, Signature, etc.). **Use the following Tribal Codes to enter the Tribal Affiliation of the business entity:**

- 01 Bay Mills Indian Community
- 02 Grand Traverse Band of Ottawa and Chippewa Indians
- 03 Gun Lake Tribe
- 04 Hannahville Indian Community
- 05 Keweenaw Bay Indian Community
- 06 Lac Vieux Desert Band of Lake Superior Chippewa Indians
- 07 Little River Band of Ottawa Indians
- 08 Little Traverse Bay Bands of Odawa Indians
- 09 Nottawaseppi Huron Band of Potawatomi Indians
- 10 Pokagon Band of Potawatomi Indians
- 11 Saginaw Chippewa Indian Tribe
- 12 Sault Ste. Marie Tribe of Chippewa Indians

Line 1 through 12. For each line, add all the entries for that line as shown on your completed quarterly worksheets, and enter the total annual figures on the corresponding line of the annual return.

Line 16. If you collected more tax than the amount on line 15, enter that overpayment on line 16.

Line 17. Add lines 15 and 16. This is your total tax due for the year.

Line 18. Enter the total amount of payments made and applied to tax due for the return year. This includes Prepaid Sales Tax on Gasoline amounts reflected on line 2 of your State/Tribal Agreement Use Tax Quarterly Return (Form 4017). Refund amounts requested on line 5 of Form 4017 must be subtracted from total payments before entering this amount.

Line 19. If line 18 (tax paid) is greater than line 17 (tax due) enter the difference (overpayment) here.

Line 20. If line 18 (tax paid) is less than line 17 (tax due) enter the difference.

Line 21. Tribal Member or Tribal Entity annual returns filed after the due date are subject to penalty and interest. Returns with no tax due filed after the due date are subject to penalty of \$10 per day up to a maximum of \$400. Tax due returns filed after the due date are subject to penalty of 5% of the tax due. Penalty increases by an additional 5% per month or fraction thereof, after the second month, to a maximum of 25%. Interest is charged at the average prime rate, plus 1%. **Tribes and wholly owned entities of a Tribe filing a return after the due date should only compute interest.**

Line 22. Add lines 20 and 21 for total payment due with return. Make checks payable to the "State of Michigan." Include your account number on your check.

WHERE TO MAIL YOUR RETURN

MAIL your check and return to:



Michigan Department of Treasury
P.O. Box 30751
Lansing, MI 48909